

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to case no: 18-CV-04833

MASTER DOCKET

18-md-2865 (LAK)

**DECLARATION OF JOHN T. MCGOEY IN SUPPORT OF PLAINTIFF
SKATTEFORVALTNINGEN'S MOTION TO SUBSTITUTE**

I, John T. McGoe, declare as follows:

1. I am Counsel at the firm Hughes Hubbard & Reed LLP, attorneys for Plaintiff Skatteforvaltningen ("SKAT") and submit this Declaration in support of SKAT's Motion to Substitute Seth Whitaker ("Whitaker"), as Personal Representative for the Estate of Alexander C. Burns ("Burns Estate"), for the deceased Defendant Alexander Burns ("Burns"). I have personal knowledge of the matter stated in this Declaration.

2. On June 9, 2022, a Suggestion of Death was filed noting Defendant Burns death and identifying Whitaker as the Special Administrator of the Burns Estate. (ECF No. 198, No. 18-cv-04833; ECF No. 810, No. 18-md-02865.)

3. On September 2, 2022, SKAT filed a motion to extend the deadline to move to substitute Defendant Burns because, notwithstanding Whitaker's appointment as Special Administrator by the Probate Court of the County of Charleston, South Carolina (the "Probate Court"), the Probate Court had not yet appointed a personal representative with general powers to oversee and administer the Burns Estate. (ECF No. 201, No. 18-cv-04833; ECF No. 865, No. 18-md-02865.)

4. On September 6, 2022, the Court granted SKAT's motion and extended the deadline to move for substitution to December 6, 2022. (ECF No. 202, No. 18-cv-04833; ECF No. 866, No. 18-md-02865.)

5. On October 14, 2022, the Probate Court appointed Whitaker as the Personal Representative of the Burns Estate. Attached as Exhibit A is a true and correct copy of the Fiduciary Letters issued by the Probate Court on October 14, 2022.

6. On November 18, 2022, I conferred with Whitaker, who advised that he does not oppose SKAT's Motion to Substitute.

I, JOHN T. MCGOEY, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
November 22, 2022

/s/ John T. McGoeY
John T. McGoeY